

COUNTY OF YORK

MEMORANDUM

DATE: June 17, 2003 (BOS Mtg. 7/15/03)

TO: York County Board of Supervisors

FROM: James O. McReynolds, County Administrator

SUBJECT: Refund of Taxes Erroneously Assessed

Section 58.1-3980 of the Code of Virginia provides that any taxpayer may apply to the appropriate assessing officer for refund of taxes paid as a result of an erroneous assessment. The application must be made within three years from the last day of the tax year for which the assessment was made. Therefore, an applicant may seek recovery of taxes for the current year and for the three prior tax years. If a penalty or interest has been paid by the taxpayer, that may be recovered also. The consent of the County Attorney to the refund must be obtained as required by Code § 58.1-3981. Any refund in excess of \$2,500 must be approved by the Board.

Attached is a request from Town & Country Cleaners for a refund in the amount of \$5,193.20 for business personal property taxes for the tax years 2000, 2001, and 2002, due to the company's inclusion of its leased equipment in with its owned equipment listing.

Please note the certification by the Treasurer as to payment of the taxes for which a refund is sought and the consent by the County Attorney for the refund or the partial refund permitted by law. Code § 58.1-3981 requires that the Board direct the Treasurer to make the refund after these prerequisites are satisfied. Proposed Resolution R03-112 directs the Treasurer to make the refund.

Barnett/3440:swb

Attachments

- Requests for Tax Refund
- Resolution R03-112